

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021  
(UNAUDITED)**

POPULATION LAST CENSUS 7,781  
NET VALUATION TAXABLE 2021 684,582,350  
MUNICODE 2116  
**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:**  
**COUNTIES - JANUARY 26, 2022**  
**MUNICIPALITIES - FEBRUARY 10, 2022**

**ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.**

                     **TOWNSHIP** of                      **MANSFIELD** , County of                      **WARREN**

**DO NOT USE THESE SPACES**

	Date	Examined By:	
1			Preliminary Check
2			Examined

I hereby certify that the debt shown on Sheets 31 to 34, 49 to 51 and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature CFO@mansfieldtownship-nj.gov  
Title Chief Financial Officer

(This MUST be signed by Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

I hereby certify that I am responsible for filing this verified Annual Financial Statement, ~~(which I have prepared)~~ or (which I have not prepared) ~~[eliminate one]~~ and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, Donna Mollineaux, am the Chief Financial Officer, License # N0602, of the TOWNSHIP of MANSFIELD, County of WARREN and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2021, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2021.

Signature CFO@mansfieldtownship-nj.gov  
Title Chief Financial Officer  
Address 100 Port Murray Road  
Phone Number 908-689-6151  
Fax Number 908-689-2840

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

Preparation by Registered Municipal Account (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **TOWNSHIP** of **MANSFIELD** as of as of December 31, 2021 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~[eliminate one]~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2021 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:

Joseph Faccone  
(Registered Municipal Accountant)

Samuel Klein and Company LLP  
(Firm Name)

550 Broad Street, 11th Floor  
(Address)

Certified by me  
this 18 day February, 2022

Newark, NJ 07102  
(Address)

973-624-6100  
(Phone Number)

973-624-6101  
(Fax Number)

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION  
BY  
CHIEF FINANCIAL OFFICER**

*One of the following Certifications must be signed by the Chief Financial Officer if your municipality is eligible for local examination.*

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget **does not** contain a Levy or Appropriation "CAP" waiver.
10. The municipality has not applied for Transitional Aid for 2022.
11. The municipality **did not** adopt a Special Emergency ordinance for COVID-related expenses or loss of revenue (N.J.S.A. 40A:4-53 (l) and (m)).

The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

**Municipality:** TOWNSHIP OF MANSFIELD  
**Chief Financial Officer:** \_\_\_\_\_  
**Signature:** \_\_\_\_\_  
**Certificate #:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet item(s) \_\_\_\_\_  
of the criteria above and therefore does not qualify for local  
examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

**Municipality:** TOWNSHIP OF MANSFIELD  
**Chief Financial Officer:** Donna Mollineaux  
**Signature:** CFO@mansfieldtownship-nj.gov  
**Certificate #:** N0602  
**Date:** 2/18/2022

22-6002061

Fed I.D. #

TOWNSHIP OF MANSFIELD

Municipality

WARREN

County

**Report of Federal and State Financial Assistance  
Expenditures of Awards**

Fiscal Year Ending: December 31, 2021

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>12,000.00</u>	\$ <u>64,072.07</u>	\$ _____

Type of Audit required by Title 2 U.S. Code of Federal Regulations  
(CFR) (Uniform Requirements) and OMB 15-08.

\_\_\_\_\_ Single Audit

\_\_\_\_\_ Program Specific Audit

X Financial Statement Audit Performed in Accordance  
With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with Title 2 U.S. Code of Federal Regulations (CFR) OMB 15-08. (Uniform Guidance) and OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with Fiscal Year ending after 1/1/15. Expenditures are defined in Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Guidance).

- (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

CFO@mansfieldtownship-nj.gov  
Signature of Chief Financial Officer

2/18/2022  
Date

**IMPORTANT !**  
**READ INSTRUCTIONS**

**INSTRUCTIONS**

The following certification is to be used ONLY in the event there is NO municipality operated utility.

If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the TOWNSHIP of MANSFIELD, County of WARREN during the year 2021 and that sheets 40 to 68 are unnecessary.

I have therefore removed from this statement the sheets pertaining only to utilities.

Name CFO@mansfieldtownship-nj.gov  
Title Chief Financial Officer

(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

---

---

**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2021**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2022 and filed with the County Board of Taxation on January 10, 2022 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 699,899,550.00

taxassessor@mansfieldtownship-nj.gov  
SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF MANSFIELD  
MUNICIPALITY

WARREN  
COUNTY

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

**POST CLOSING**  
**TRIAL BALANCE - CURRENT FUND**  
**AS AT DECEMBER 31, 2021**

*Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C" – Taxes Receivable Must Be Subtotalled*

Title of Account		Debit	Credit
CASH		7,160,149.52	
INVESTMENTS			
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		9,652.75	-
CHANGE FUNDS		450.00	
Receivables with Full Reserves:			
TAXES RECEIVABLE:			
PRIOR	980.30		
CURRENT	437,461.89		
SUBTOTAL		438,442.19	
TAX TITLE LIENS RECEIVABLE		435,395.17	
PROPERTY ACQUIRED FOR TAXES		2,232,600.00	
CONTRACT SALES RECEIVABLE		-	
MORTGAGE SALES RECEIVABLE		-	
DUE FROM ANIMAL CONTROL TRUST FUND		982.15	
DUE FROM GENERAL TRUST FUND		4,951.13	
DEFERRED CHARGES:			
EMERGENCY			
SPECIAL EMERGENCY (40A:4-55)		-	
DEFICIT		-	
Page Totals:		10,282,622.91	-

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND (CONT'D)  
AS AT DECEMBER 31, 2021**

*Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotalled*

[illegible]

(Do not crowd - add additional sheets)

Sheet 3a

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND (CONT'D)  
AS AT DECEMBER 31, 2021**

*Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C" – Taxes Receivable Must Be Subtotalled*

Title of Account	Debit	Credit
TOTALS FROM PAGE 3a	10,282,622.91	3,498,250.19
SUBTOTAL	10,282,622.91	3,498,250.19 "C"
RESERVE FOR RECEIVABLES		3,112,370.64
DEFERRED SCHOOL TAX	4,998,820.53	
DEFERRED SCHOOL TAX PAYABLE		4,998,820.53
FUND BALANCE		3,672,002.08
TOTALS	15,281,443.44	15,281,443.44

(Do not crowd - add additional sheets)

**Sheet 3a.1**



**POST CLOSING**  
**CE - PUBLIC ASSISTANCE FUND**  
**ACCOUNTS #1 AND #2 \***  
**AS AT DECEMBER 31, 2021**

Title of Account	Debit	Credit
TOTALS	-	-

(Do not crowd - add additional sheets)

\*To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

**POST CLOSING TRIAL BALANCE  
FEDERAL AND STATE GRANTS**

**AS AT DECEMBER 31, 2021**

Title of Account	Debit	Credit
CASH	-	
GRANTS RECEIVABLE	110,986.03	
DUE FROM/TO CURRENT FUND	404,900.01	
DUE FROM GENERAL CAPITAL FUND	70,063.47	
ENCUMBRANCES PAYABLE		
APPROPRIATED RESERVES		200,716.90
UNAPPROPRIATED RESERVES		385,232.61
TOTALS	585,949.51	585,949.51

(Do not crowd - add additional sheets)

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS**  
(Assessment Section Must Be Separately Stated)  
AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	16,076.38	
DUE TO CURRENT FUND		982.15
DUE TO STATE OF NJ		
RESERVE FOR ANIMAL CONTROL TRUST FUND		15,094.23
FUND TOTALS	16,076.38	16,076.38
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	499,480.58	
DUE FROM CURRENT FUND	4,066.12	
RESERVE FOR MUNICIPAL OPEN SPACE		503,546.70
FUND TOTALS	503,546.70	503,546.70
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

**POST CLOSING**  
**TRIAL BALANCE - TRUST FUNDS (CONT'D)**  
 (Assessment Section Must Be Separately Stated)  
 AS AT DECEMBER 31, 2021

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
ARTS AND CULTURAL TRUST FUND		
CASH	-	
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	1,342,917.21	
DUE FROM MUNICIPAL COURT		
DUE FROM PLAN ADMINISTRATOR	54,433.21	
DUE TO CURRENT FUND		4,951.13
PAYROLL DEDUCTIONS PAYABLE		58,334.56
TOTAL TRUST FUND RESERVES		1,334,064.73
OTHER TRUST FUNDS PAGE TOTAL	1,397,350.42	1,397,350.42

(Do not crowd - add additional sheets)

**AS AT DECEMBER 31, 2021**[illegible]**Sheet 6.2**

**AS AT DECEMBER 31, 2021**

TOTALS	1,397,350.42	1,397,350.42
--------	--------------	--------------

**(Do not crowd - add additional sheets)**

## SCHEDULE OF TRUST FUND RESERVES

[illegible]





ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO  
LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2020	RECEIPTS						Disbursements	Balance Dec. 31, 2021
		Assessments and Liens	Current Budget						
Assessment Serial Bond Issues:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
									-
									-
									-
									-
									-
Assessment Bond Anticipation Note Issues:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
									-
									-
									-
									-
									-
Other Liabilities									-
Trust Surplus									-
<sup>4</sup> Less Assets "Unfinanced"	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
									-
									-
									-
									-
	-	-	-	-	-	-	-	-	-

<sup>4</sup>Show as red figure

**AS AT DECEMBER 31, 2021**

(Do not crowd - add additional sheets)

## AS AT DECEMBER 31, 2021

(Do not crowd - add additional sheets)

## CASH RECONCILIATION DECEMBER 31, 2021

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	56,713.51	7,158,204.64	54,768.63	7,160,149.52
Grant Fund				-
Trust - Animal Control		16,351.38	275.00	16,076.38
Trust - Assessment				-
Trust - Municipal Open Space		499,480.58		499,480.58
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other		1,351,174.34	8,257.13	1,342,917.21
Trust - Arts and Culture				-
General Capital		1,268,371.61	1,892.06	1,266,479.55
				-
UTILITIES:				
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	56,713.51	10,293,582.55	65,192.82	10,285,103.24

\* Include Deposits In Transit

\*\*\* Be sure to include a Public Assistance Account reconciliation and trial balance if the municipality maintains such a bank account.

### REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2021.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbook at December 31, 2021.

All "Certificates of Deposits", Repurchase Agreements" and other investments must be reported as cash and included in this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature: jfaccone@sklein-cpa.com

Title: Registered Municipal Accountant

**CASH RECONCILIATION DECEMBER 31, 2021 (cont'd)**

**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

Current Fund - Unity Bank #2170000620	6,158,204.64
Current Fund - CD - Regal Bank #936000066	1,000,000.00
Trust - COAH Account - Unity Bank #2170000646	269,929.71
Trust - Other Trust Account - Unity Bank #2170002758	125,666.08
Trust - Tax Premium Account - Unity Bank #2170000638	415,100.00
Trust - Recreation Trust Account - Unity Bank #2170000554	29,317.01
Trust - Unemployment Compensation Trust Account - Unity Bank #217000596	60,124.72
Trust - Disposal of Forfeited Properties Trust - Unity Bank #2170001917	4.39
Trust - Developers Escrow Account - TD Bank #0011980	83,052.69
Trust - Escrow Outside-Duty Account - Unity Bank 2170000588	6,090.32
Trust - Green Team Account - Unity Bank #2170001404	491.00
Trust - K-9 Donation Account - Unity Bank #2170002048	19,614.80
Trust - Mandatory Fees Account - Unity Bank #217000513	335,682.95
Trust - Payroll Account - Unity Bank #	6,100.67
Trust - Animal Control Account - Unity Bank #2170000521	16,351.38
Trust - Municipal Open Space - Unity Bank #2170000612	499,480.58
Capital - General Capital Account - Unity Bank #2170000604	1,268,371.61
PAGE TOTAL	10,293,582.55

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

**CASH RECONCILIATION DECEMBER 31, 2021 (cont'd)**

**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

[illegible]

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

# **MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2021	2021 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2021
N.J. Department of Transportation:						-
Washburn Road	946.41				946.41	-
Heiser Road	26,250.00					26,250.00
Recycling Tonnage Grant		13,279.16	13,279.16			-
Clean Communities Grant		22,013.86	22,013.86			-
U Text, U Drive, U Pay Distracted Driver Grant	5,500.00	6,000.00	6,000.00			5,500.00
N.J. Environmental Commission Local Open Space						-
Stewardship	356.67				356.67	-
Highlands Plan Conference	29,852.50					29,852.50
Highlands Assessment	15,000.00					15,000.00
Body Armor Grant		1,420.74	1,420.74			-
FEMA Hazard Mitigation Grant	70,450.00		70,063.47			386.53
Hepatitis B Grant	975.00	975.00	975.00			975.00
Warren County Conservancy - Mount Bethel Church	22,500.00					22,500.00
Drive Sober or Get Pulled Over	5,000.00	11,500.00	11,500.00			5,000.00
Municipal Alliance	5,522.00					5,522.00
Body-Worn Camera Grant		32,608.00	32,608.00			-
Drunk Driving Enforcement Fund		6,361.90	6,361.90			-
						-
PAGE TOTALS	182,352.58	94,158.66	164,222.13	-	1,303.08	110,986.03







**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS**

Grant	Balance Jan. 1, 2021	Transferred from 2021		Expended	Other	Cancelled	Balance Dec. 31, 2021
		Budget Appropriations Budget	Appropriation By 40A:4-87				
Clean Communities Grant	20,825.80		22,013.86	17,981.94	300.00		25,157.72
Municipal Court Alcohol Rehabilitation Program	3,823.13						3,823.13
Recycling Tonnage	68,633.69	13,279.16		9,084.75	2,103.80		74,931.90
Hepatitis B Grant	975.00	975.00	-				1,950.00
Wal-Mart Environmental Grant - Local Share	500.00						500.00
N.J. Environmental Commission Local Open Space							-
Stewardship	323.52					323.52	-
Drive Sober or Get Pulled Over	6,600.00	5,500.00	6,000.00	6,000.00			12,100.00
New Jersey Trust Fund Authority Act:							-
Washburn Road	8,708.91					8,708.91	-
Drunk Driving Enforcement Fund	3,383.69		6,361.90	1,098.58	419.00		9,066.01
Warren County Conservancy Trust - Mount Bethel Church	11,017.89						11,017.89
Highlands Plan Conference	21,633.75						21,633.75
Highlands Assessment	4,048.75						4,048.75
U Text, U Drive, U Pay Distracted Driver Grant		6,000.00		6,000.00			-
Click-It Or Ticket	12,000.00						12,000.00
Municipal Stormwater Regulation	822.56						822.56
Municipal Alliance - State Share	5,705.47						5,705.47
Municipal Alliance - Local Share	9,602.25	3,437.00					13,039.25
PAGE TOTALS	178,604.41	29,191.16	34,375.76	40,165.27	2,822.80	9,032.43	195,796.43







## SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2021	Transferred from 2021 Budget Appropriations		Received	Other	Balance Dec. 31, 2021
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
Hepatitis B Grant	975.00	975.00				-
Drive Sober or Get Pulled Over	5,500.00	5,500.00				-
State and Local Fiscal Recovery Funds				385,232.61		385,232.61
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
TOTALS	6,475.00	6,475.00	-	385,232.61	-	385,232.61

**\*LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxxxxx	xxxxxxxxxxxx
School Tax Payable #	xxxxxxxxxxxx	509,510.79
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	xxxxxxxxxxxx	2,730,409.04
Levy School Year July 1, 2021 - June 30, 2022	xxxxxxxxxxxx	6,264,110.00
Levy Calendar Year 2021	xxxxxxxxxxxx	
Paid	6,161,343.00	xxxxxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxxxx	xxxxxxxxxxxx
School Tax Payable #	612,277.79	xxxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	2,730,409.04	xxxxxxxxxxxx
	9,504,029.83	9,504,029.83

\* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.  
# Must include unpaid requisitions.

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	
Levy Calendar Year 2021	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)		XXXXXXXXXX
# Must include unpaid requisitions.	-	-

# REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	1,237,930.06
School Tax Deferred (Not in excess of 50% of Levy - 2020 - 2021)	XXXXXXXXXX	2,268,411.49
Levy School Year July 1, 2021 - June 30, 2022	XXXXXXXXXX	8,090,359.00
Levy Calendar Year 2021	XXXXXXXXXX	
Paid	7,988,521.52	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	1,339,767.54	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2021 - 2022)	2,268,411.49	XXXXXXXXXX
# Must include unpaid requisitions.	11,596,700.55	11,596,700.55



COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	99,698.68
Due County for Added and Omitted Taxes	XXXXXXXXXX	34,316.18
2021 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	4,794,173.75
County Library	XXXXXXXXXX	383,288.00
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	150,045.90
Due County for Added and Omitted Taxes	XXXXXXXXXX	74,112.25
Paid	5,361,823.83	XXXXXXXXXX
Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
County Taxes	99,698.68	XXXXXXXXXX
Due County for Added and Omitted Taxes	74,112.25	XXXXXXXXXX
	5,535,634.76	5,535,634.76

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	
2021 Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire -	XXXXXXXXXX	XXXXXXXXXX
Sewer -	XXXXXXXXXX	XXXXXXXXXX
Water -	XXXXXXXXXX	XXXXXXXXXX
Garbage -	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2021 Levy	XXXXXXXXXX	-
Paid		XXXXXXXXXX
Balance - December 31, 2021	-	XXXXXXXXXX
	-	-

Footnote: Please state the number of districts in each instance.

## STATEMENT OF GENERAL BUDGET REVENUES 2021

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	1,435,000.00	1,435,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	1,640,270.90	1,912,484.55	272,213.65
Added by N.J.S.A. 40A:4-87 (List on 17a)	67,983.76	67,983.76	-
			-
			-
Total Miscellaneous Revenue Anticipated	1,708,254.66	1,980,468.31	272,213.65
Receipts from Delinquent Taxes	415,000.00	977,616.95	562,616.95
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	4,230,286.00	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	4,230,286.00	4,621,852.35	391,566.35
	7,788,540.66	9,014,937.61	1,226,396.95

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	23,807,760.39
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	6,264,110.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	8,090,359.00	xxxxxxxxxx
County Taxes	5,327,507.65	xxxxxxxxxx
Due County for Added and Omitted Taxes	74,112.25	xxxxxxxxxx
Special District Taxes	-	xxxxxxxxxx
Municipal Open Space Tax	138,819.14	xxxxxxxxxx
Municipal Arts and Culture Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	709,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	4,621,852.35	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	24,516,760.39	24,516,760.39

**STATEMENT OF GENERAL BUDGET REVENUES 2021**  
(Continued)

**Miscellaneous Revenues Anticipated: Added By N.J.S.A. 40A:4-87**

Source	Budget	Realized	Excess or Deficit
Drive Sober or Get Pulled Over	6,000.00	6,000.00	-
Clean Communities Program	22,013.86	22,013.86	-
Body-Worn Camera Grant Program	32,608.00	32,608.00	-
Elizabethtown Gas, 2021 Game on Grant Program	1,000.00	1,000.00	-
Drunk Driving Enforcement Fund	6,361.90	6,361.90	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
PAGE TOTALS	67,983.76	67,983.76	-

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature: CFO@mansfieldtownship-nj.gov

**STATEMENT OF GENERAL BUDGET REVENUES 2021**  
(Continued)

**Miscellaneous Revenues Anticipated: Added By N.J.S.A. 40A:4-87**

[illegible]

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature: \_\_\_\_\_ CFO@mansfieldtownship-nj.gov

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2021

2021 Budget As Adopted		7,720,556.90
2021 Budget - Added by N.J.S.A. 40A:4-87		67,983.76
Appropriated for 2021 (Budget Statement Item 9)		7,788,540.66
Appropriated for 2021 by Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		7,788,540.66
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		7,788,540.66
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	6,439,486.20	
Paid or Charged - Reserve for Uncollected Taxes	709,000.00	
Reserved	635,756.72	
Total Expenditures		7,784,242.92
Unexpended Balances Canceled (see footnote)		4,297.74

FOOTNOTES - RE: OVEREXPENDITURES  
Every appropriation overexpended in the budget document must be marked with an \* and must agree in the aggregate with this item.  
RE: UNEXPENDED BALANCES CANCELED  
Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2021 Authorizations		
N.J.S.A. 40A:4-46 (After adoption of Budget)		
N.J.S.A. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		-
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		-

# RESULTS OF 2021 OPERATIONS

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxxxx	272,213.65
Delinquent Tax Collections	xxxxxxxxxx	562,616.95
	xxxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxxx	391,566.35
Unexpended Balances of 2021 Budget Appropriations	xxxxxxxxxx	4,297.74
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	780,170.01
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxxxx	-
Payments in Lieu of Taxes on Real Property	xxxxxxxxxx	
Sale of Municipal Assets	xxxxxxxxxx	
Unexpended Balances of 2020 Appropriation Reserves	xxxxxxxxxx	748,163.36
Prior Years Interfunds Returned in 2021	xxxxxxxxxx	
Grant Expenditures Cancelled		8,085.40
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxxx	xxxxxxxxxx
Balance - January 1, 2021	4,998,820.53	xxxxxxxxxx
Balance - December 31, 2021	xxxxxxxxxx	4,998,820.53
Deficit in Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	-	xxxxxxxxxx
Delinquent Tax Collections	-	xxxxxxxxxx
		xxxxxxxxxx
Required Collection on Current Taxes	-	xxxxxxxxxx
Interfund Advances Originating in 2021	1,703.19	xxxxxxxxxx
Prior Year Paid Taxes Cancelled	503,833.99	
Senior Citizen Deductions Disallowed - Prior Year	844.52	
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	2,260,731.76	xxxxxxxxxx
	7,765,933.99	7,765,933.99

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

[illegible]

**SURPLUS - CURRENT FUND  
YEAR 2021**

	Debit	Credit
1. Balance - January 1, 2021	xxxxxxxxxx	2,846,270.32
2.	xxxxxxxxxx	
3. Excess Resulting from 2021 Operations	xxxxxxxxxx	2,260,731.76
4. Amount Appropriated in the 2021 Budget - Cash	1,435,000.00	xxxxxxxxxx
5. Amount Appropriated in 2021 Budget - with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
6.		xxxxxxxxxx
7. Balance - December 31, 2021	3,672,002.08	xxxxxxxxxx
	5,107,002.08	5,107,002.08

**ANALYSIS OF BALANCE AS AT DECEMBER 31, 2021  
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash		7,160,149.52
Investments		
Change Funds		450.00
Sub Total		7,160,599.52
Deduct Cash Liabilities Marked with "C" on Trial Balance		3,498,250.19
Cash Surplus		3,662,349.33
Deficit in Cash Surplus		
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	9,652.75	
Deferred Charges #		
Cash Deficit #		
Total Other Assets		9,652.75
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"		3,672,002.08

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2022 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S.A. 40A:4-55 (Tax Map, etc.), N.J.S.A. 40A:4-55 (Flood Damage, etc.), N.J. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S.A. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.



**(FOR MUNICIPALITIES ONLY)**  
**CURRENT TAXES - 2021 LEVY**

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	\$	<u>24,049,379.33</u>
2. Amount of Levy - Special District Taxes	\$	<u>                    </u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	\$	<u>                    </u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	\$	<u>334,073.32</u>
5a. Subtotal 2021 Levy	\$	<u>24,383,452.65</u>
5b. Reductions Due to Tax Appeals**	\$	<u>                    </u>
5c. Total 2021 Tax Levy	\$	<u><u>24,383,452.65</u></u>
6. Transferred to Tax Title Liens	\$	<u>117,409.17</u>
7. Transferred to Foreclosed Property	\$	<u>                    </u>
8. Remitted, Abated or Canceled	\$	<u>20,821.20</u>
9. Discount Allowed	\$	<u>                    </u>
10. Collected in Cash: In 2020	\$	<u>174,766.99</u>
In 2021*	\$	<u>23,594,743.40</u>
Homestead Benefit Credit	\$	<u>                    </u>
State's Share of 2021 Senior Citizens and Veterans Deductions Allowed	\$	<u>38,250.00</u>
Total To Line 14	\$	<u><u>23,807,760.39</u></u>
11. Total Credits	\$	<u><u>23,945,990.76</u></u>
12. Amount Outstanding December 31, 2021	\$	<u>437,461.89</u>
13. Percentage of Cash Collections to Total 2021 Levy, (Item 10 divided by Item 5c) is		<u><b>97.63%</b></u>

**Note :** If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here ☐ and complete sheet 22a.

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$	<u>23,807,760.39</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u>                    </u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u>23,807,760.39</u>

Note A: In showing the above percentage the following should be noted:  
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,  
the percentage represented by the cash collections would be  
\$1,049,977.50 divided by \$1,500,000, or .699985. The correct percentage to  
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

# Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include  
Senior Citizens and Veterans Deductions.

\* Include overpayments applied as part of 2021 collections.

\*\* Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing  
body prior to introduction of municipal budget

**ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99**

**To Calculate Underlying Tax Collection Rate for 2021**

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997.

**(1) Utilizing Accelerated Tax Sale**

Total of Line 10 Collected in Cash (sheet 22)	\$ <u>23,807,760.39</u>
LESS: Proceeds from Accelerated Tax Sale	<u>                                    </u>
<b>Net Cash Collected</b>	\$ <u>23,807,760.39</u>
Line 5c (sheet 22) Total 2021 Tax Levy	\$ <u>24,383,452.65</u>
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>97.64%</u>

---

---

**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22)	\$ <u>23,807,760.39</u>
LESS: Proceeds from Tax Levy Sale (excluding premium)	<u>                                    </u>
<b>Net Cash Collected</b>	\$ <u>23,807,760.39</u>
Line 5c (sheet 22) Total 2021 Tax Levy	\$ <u>24,383,452.65</u>
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>97.64%</u>

# SCHEDULE OF DUE FROM/TO STATE OF NEW JERSEY FOR SENIOR CITIZENS AND VETERANS DEDUCTIONS

	Debit	Credit
1. Balance - January 1, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	7,902.76	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Senior Citizens Deductions Per Tax Billings	5,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	30,500.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	2,000.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector - Prior Year Taxes (2020)	250.00	
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Deductions Disallowed By Tax Collector - Prior Year Taxes (2020)	XXXXXXXXXX	844.52
9. Received in Cash from State	XXXXXXXXXX	35,905.49
10.		
11.		
12. Balance - December 31, 2021	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	9,652.75
Due To State of New Jersey	-	XXXXXXXXXX
	46,402.76	46,402.76

Calculation of Amount to be included on Sheet 22, Item 10 -  
2021 Senior Citizens and Veterans Deductions Allowed

Line 2	<u>5,750.00</u>
Line 3	<u>30,500.00</u>
Line 4	<u>2,000.00</u>
Sub - Total	<u>38,250.00</u>
Less: Line 7	<u>-</u>
To Item 10, Sheet 22	<u><u>38,250.00</u></u>

**SCHEDULE OF RESERVE FOR TAX APPEALS PENDING -  
N.J. DIVISION OF TAXATION APPEALS (N.J.S.A. 54:3-27)**

		Debit	Credit
Balance - January 1, 2021		xxxxxxxxxx	535.99
Taxes Pending Appeals	535.99	xxxxxxxxxx	xxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxxx
Contested Amount of 2021 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		535.99	xxxxxxxxxx
Closed to Results of Operation			
(Portion of Appeal won by Municipality, including Interest)			xxxxxxxxxx
Balance - December 31, 2021		-	xxxxxxxxxx
Taxes Pending Appeals*		xxxxxxxxxx	xxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxxx
*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2021		535.99	535.99

taxcollector@mansfieldtownship-nj.gov

Signature of Tax Collector

T8316

2/18/2022

License #

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2021		1,605,260.22	XXXXXXXXXX
A. Taxes	383,981.74	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	1,221,278.48	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	2,536.41
B. Tax Title Liens		XXXXXXXXXX	307,322.16
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
4. Added Taxes		844.52	XXXXXXXXXX
5. Added Tax Title Liens			XXXXXXXXXX
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens:		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	(1) 403.87
B. Tax Title Liens - Transfers from Taxes		(1) 403.87	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	1,296,246.17
8. Totals		1,606,508.61	1,606,508.61
9. Balance Brought Down		1,296,246.17	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	977,616.95
A. Taxes	380,905.68	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	596,711.27	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2021 Tax Sale		337.08	XXXXXXXXXX
12. 2021 Taxes Transferred to Liens		117,409.17	XXXXXXXXXX
13. 2021 Taxes		437,461.89	XXXXXXXXXX
14. Balance - December 31, 2021		XXXXXXXXXX	873,837.36
A. Taxes	438,442.19	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	435,395.17	XXXXXXXXXX	XXXXXXXXXX
15. Totals		1,851,454.31	1,851,454.31

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 75.41%

17. Item No.14 multiplied by percentage shown above is 658,960.75 and represents the maximum amount that may be anticipated in 2022.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

**SCHEDULE OF FORECLOSED PROPERTY**  
**(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)**

	Debit	Credit
1. Balance - January 1, 2021	2,232,600.00	xxxxxxxxxx
2. Foreclosed or Deeded in 2021	xxxxxxxxxx	xxxxxxxxxx
3. Tax Title Liens	-	xxxxxxxxxx
4. Taxes Receivable	-	xxxxxxxxxx
5A.		xxxxxxxxxx
5B.	xxxxxxxxxx	
6. Adjustment to Assessed Valuation		xxxxxxxxxx
7. Adjustment to Assessed Valuation	xxxxxxxxxx	
8. Sales	xxxxxxxxxx	xxxxxxxxxx
9. Cash *	xxxxxxxxxx	
10. Contract	xxxxxxxxxx	
11. Mortgage	xxxxxxxxxx	
12. Loss on Sales	xxxxxxxxxx	
13. Gain on Sales		xxxxxxxxxx
14. Balance - December 31, 2021	xxxxxxxxxx	2,232,600.00
	2,232,600.00	2,232,600.00

## CONTRACT SALES

	Debit	Credit
15. Balance - January 1, 2021		xxxxxxxxxx
16. 2021 Sales from Foreclosed Property		xxxxxxxxxx
17. Collected*	xxxxxxxxxx	
18.	xxxxxxxxxx	
19. Balance - December 31, 2021	xxxxxxxxxx	-
	-	-

## MORTGAGE SALES

	Debit	Credit
20. Balance - January 1, 2021		xxxxxxxxxx
21. 2021 Sales from Foreclosed Property		xxxxxxxxxx
22. Collected*	xxxxxxxxxx	
23.	xxxxxxxxxx	
24. Balance - December 31, 2021	xxxxxxxxxx	-
	-	-

Analysis of Sale of Property: \$ -

\*Total Cash Collected in 2021

Realized in 2021 Budget

To Results of Operation (Sheet 19) -

# **DEFERRED CHARGES** **- MANDATORY CHARGES ONLY -** **CURRENT, TRUST, AND GENERAL CAPITAL FUNDS**

(Do not include the emergency authorizations pursuant to N.J.S.A. 40A:4-55,  
N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	Amount Dec. 31, 2020 per Audit <u>Report</u>	Amount in 2021 <u>Budget</u>	Amount Resulting from <u>2021</u>	Balance as at <u>Dec. 31, 2021</u>
Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ -
Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
Overexpenditure of Appropriations	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
_____	\$ _____	\$ _____	\$ _____	\$ _____ -
<b>TOTAL DEFERRED CHARGES</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

\*Do not include items funded or refunded as listed below.

## **EMERGENCY AUTHORIZATIONS UNDER N.J.S.A. 40A:4-47 WHICH HAVE BEEN FUNDED OR REFUNDED UNDER N.J.S.A. 40A:2-3 OR N.J.S.A. 40A:2-51**

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.	_____	_____	\$ _____
2.	_____	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____

## **JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of <u>Year 2021</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

**N.J.S.A. 40A:4-53 SPECIAL EMERGENCY -**  
TAX MAP, REVALUATION, MASTER PLAN, REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

[illegible]

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S.A. 40A:4-53 et seq. and are recorded on this page

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2021' must be entered here and then raised in the 2022 budget.





**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR BONDS  
GENERAL CAPITAL BONDS**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx	693,000.00	
Issued	xxxxxxxx		
Paid	198,000.00	xxxxxxxx	
Outstanding - December 31, 2021	495,000.00	xxxxxxxx	
	693,000.00	693,000.00	
2022 Bond Maturities - General Capital Bonds			\$ 105,000.00
2022 Interest on Bonds*		\$ 14,850.00	
ASSESSMENT SERIAL BONDS			
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Bond Maturities - Assessment Bonds			\$
2022 Interest on Bonds*		\$	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 14,850.00

**LIST OF BONDS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR LOANS  
LOAN

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Refunded			
Outstanding - December 31, 2021	-	xxxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -
LOAN			
Outstanding - January 1, 2021	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxxx	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -

LIST OF LOANS ISSUED DURING 2021

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR LOANS  
LOAN**

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Refunded			
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -
<b>LOAN</b>			
Outstanding - January 1, 2021	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2021	-	XXXXXXXXXX	
	-	-	
2022 Loan Maturities			\$
2022 Interest on Loans			\$
Total 2022 Debt Service for Loan			\$ -

**LIST OF LOANS ISSUED DURING 2021**

Purpose	2022 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2022 DEBT SERVICE FOR BONDS  
TYPE I SCHOOL TERM BONDS

	Debit	Credit	2022 Debt Service
Outstanding - January 1, 2021	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Bond Maturities - Term Bonds		\$	
2022 Interest on Bonds		\$	
TYPE I SCHOOL SERIAL BONDS			
Outstanding - January 1, 2021	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxxx	
Outstanding - December 31, 2021	-	xxxxxxxx	
	-	-	
2022 Interest on Bonds		\$	
2022 Bond Maturities - Term Bonds			\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			\$ -

LIST OF BONDS ISSUED DURING 2021

Purpose	2022 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	-	-		

2022 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2021	2022 Interest Requirement
1. Emergency Notes	\$ _____	\$ _____
2. Special Emergency Notes	\$ _____	\$ _____
3. Tax Anticipation Notes	\$ _____	\$ _____
4. Interest on Unpaid State & County Taxes	\$ _____	\$ _____
5. _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____









DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2021	Date of Maturity	Rate of Interest	2022 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest**	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total			-	-		-	-	

MEMO: \*See Sheet 33 for clarification of "Original Date of Issue"  
Assessment Notes with an original date of issue of 2019 or prior must be appropriated in full in the 2022 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.  
\*\*Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2021	2022 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS  Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
Various Capital Improvements - Ord. #2011-11	16,779.11						16,779.11	
Jane Chapel Road Improvements - Ord. #2014-03	6,313.29						6,313.29	
Walters Road Preservation - Ord. #2015-02	6,335.22						6,335.22	
Improvements to Various Streets and Roads - Ord. #2015-03	10,418.19						10,418.19	
Acquisition of an Ambulance and the Refurbishment of a Fire Truck - Ord. #2016-11		45,968.22						45,968.22
Phase 2 of the Mount Bethel Church - Ord. #2017-01	18,698.15				600.00		18,098.15	
Improvements to Municipal Building - Ord. #2017-09	22,878.79				5,500.00		17,378.79	
Municipal Building HVAC Planning and Design - Ord. #2018-01	32,900.00						32,900.00	
Improvements to Municipal Building - Ord. #2018-02	35,954.00			11,050.00	11,050.00		35,954.00	
Phase 3 at the Mount Bethel Church - Ord. #2019-02	78,200.00				47,450.00		30,750.00	
Construction Work at the Mount Bethel Church - Ord. #2020-10	120,000.00						-	
Reconstruction of Airport Road - Ord. #2020-11	156,000.00				156,000.00		-	
Purchase of Police Department Body Cameras - Ord. #2021-01			35,000.00		2,630.80		32,369.20	
Reconstruction of James Chapel Road - Ord. #2021-05			294,200.00				294,200.00	
Page Total	504,476.75	45,968.22	329,200.00	11,050.00	223,230.80	-	621,495.95	45,968.22

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2021		2021 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2021	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	504,476.75	45,968.22	329,200.00	11,050.00	223,230.80	-	621,495.95	45,968.22
PAGE TOTALS	504,476.75	45,968.22	329,200.00	11,050.00	223,230.80	-	621,495.95	45,968.22



**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)**

[illegible]

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

\*The full amount of the 2021 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2021	XXXXXXXXXX	
Received from 2021 Budget Appropriation*	XXXXXXXXXX	
Received from 2021 Emergency Appropriation*	XXXXXXXXXX	
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2021	-	XXXXXXXXXX
	-	-

**\*The full amount of the 2021 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.**

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2021  
AND DOWN PAYMENTS (N.J.S.A. 40A:2-11)**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Additional Funding Sources
Purchase of Body Cameras	35,000.00		35,000.00	
Road Reconstruction of James Chapel Road	294,200.00			294,200.00
Total	329,200.00	-	35,000.00	294,200.00

NOTE - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.



GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS  
YEAR - 2021

	Debit	Credit
Balance - January 1, 2021	xxxxxxxxx	34,799.25
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Premium on Sale of Notes		242.00
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 2021 Budget Revenue		xxxxxxxxx
Balance - December 31, 2021	35,041.25	xxxxxxxxx
	35,041.25	35,041.25

# MUNICIPALITIES ONLY

## IMPORTANT !!

*This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete*

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

A.

1. Total Tax Levy for Year 2021 was \$ 24,383,452.65
2. Amount of Item 1 Collected in 2021 (\*) \$ 23,807,760.39
3. Seventy (70) percent of Item 1 \$ 17,068,416.86

(\*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2021?

Answer YES or NO Yes

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2021?

Answer YES or NO Yes If answer is "NO" give details

**NOTE: If answer to Item B1 is YES, then Item B2 must be answered**

- C. Does the appropriation required to be included in the Calendar Year 2022 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO No

D.

1. Cash Deficit 2020 \$ \_\_\_\_\_
2. 4% of 2020 Tax Levy for all purposes:  
Levy — \$ \_\_\_\_\_ = \$ \_\_\_\_\_
3. Cash Deficit 2021 \$ \_\_\_\_\_
4. 4% of 2021 Tax Levy for all purposes:  
Levy — \$ \_\_\_\_\_ = \$ \_\_\_\_\_

E.

<u>Unpaid</u>	<u>2020</u>	<u>2021</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____ -
2. County Taxes	\$ _____	\$ <u>173,810.93</u>	\$ <u>173,810.93</u>
3. Amounts due Special Districts	\$ _____	\$ _____ -	\$ _____ -
4. Amount due School Districts for School Tax	\$ _____	\$ <u>1,952,045.33</u>	\$ <u>1,952,045.33</u>

# **UTILITIES ONLY**

***Note:***

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year Year 2021, please observe instructions of Sheet 2.